

RISING FOR JUSTICE, INC.

**Financial Statements Together with
Report of Independent Public Accountants**

For the Years Ended December 31, 2024 and 2023

RISING FOR JUSTICE, INC.

**Financial Statements Together with
Report of Independent Public Accountants**

DECEMBER 31, 2024 AND 2023

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REPORT OF INDEPENDENT PUBLIC ACCOUNTANTS ON THE AUDIT OF THE FINANCIAL STATEMENTS

To the Board of Directors
Rising for Justice, Inc.

Opinion

We have audited the statements of financial position of Rising for Justice, Inc. (the Organization), as of December 31, 2024 and 2023, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as of December 31, 2024 and 2023, and the change in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal controls. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue for one year after the date the financial statements are available to be issued.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal controls-related matters that we identified during the audit.

Washington, D.C.
October 22, 2025

*SB * Company, LLC*

RISING FOR JUSTICE, INC.

Statements of Financial Position As of December 31, 2024 and 2023

	<u>2024</u>	<u>2023</u>
ASSETS		
Cash and cash equivalents	\$ 854,825	\$ 878,401
Investments	926,469	1,337,160
Contributions and grants receivable	219,404	1,617,041
Prepaid expenses and other assets	50,022	93,371
Furniture and fixtures, net	855	1,305
Right of use asset - operating	2,065,956	2,368,925
Right of use asset - financing	-	15,030
Total Assets	<u>\$ 4,117,531</u>	<u>\$ 6,311,233</u>
LIABILITIES AND NET ASSETS		
Accounts payable and accrued expenses	\$ 246,074	\$ 184,789
Deferred revenue	16,875	183,275
Lease liability - operating	2,145,544	2,429,771
Lease liability - financing	-	15,030
Total Liabilities	<u>2,408,493</u>	<u>2,812,865</u>
Net Assets		
Without donor restrictions	396,600	241,847
With donor restrictions	1,312,438	3,256,521
Total Net Assets	<u>1,709,038</u>	<u>3,498,368</u>
Total Liabilities and Net Assets	<u>\$ 4,117,531</u>	<u>\$ 6,311,233</u>

The accompanying notes are an integral part of these financial statements.

RIISING FOR JUSTICE, INC.

Statement of Activities and Changes in Net Assets For the Year Ended December 31, 2024, with Comparative Totals for 2023

	Without Donor Restrictions	With Donor Restrictions	Total	2023 Totals
Revenue and Support				
Contributions	\$ 923,046	\$ 371,818	\$ 1,294,864	\$ 1,325,736
Federal grants	-	-	-	1,224,267
University fees	216,831	-	216,831	270,764
Nonfinancial contributions - services	2,455,052	-	2,455,052	2,877,348
Investment income	4,046	54,095	58,141	30,522
Unrealized/realized gains, net	76,702	-	76,702	129,735
Special events, net of direct expenses of \$39,371 and \$180,180, respectively	161,393	-	161,393	187,371
Net assets released from restrictions	2,369,996	(2,369,996)	-	-
Total Revenue and Support	6,207,066	(1,944,083)	4,262,983	6,045,743
Expenses				
Legal services	5,592,391	-	5,592,391	6,308,696
Management and general	270,312	-	270,312	266,098
Fundraising	189,610	-	189,610	295,701
Total Expenses	6,052,313	-	6,052,313	6,870,495
Changes in net assets	154,753	(1,944,083)	(1,789,330)	(824,752)
Net assets, beginning of year	241,847	3,256,521	3,498,368	4,323,120
Net Assets, End of Year	\$ 396,600	\$ 1,312,438	\$ 1,709,038	\$ 3,498,368

The accompanying notes are an integral part of this financial statement.

RIISING FOR JUSTICE, INC.**Statement of Activities and Changes in Net Assets
For the Year Ended December 31, 2024**

	Without Donor Restrictions	With Donor Restrictions	Total
Revenue and Support			
Contributions	\$ 79,316	\$ 1,246,420	\$ 1,325,736
Federal grants	1,224,267	-	1,224,267
University fees	270,764	-	270,764
Nonfinancial contributions - services	2,877,348	-	2,877,348
Investment income	907	29,615	30,522
Unrealized and realized gains, net	129,735	-	129,735
Special events, net of direct expenses of \$180,180	187,371	-	187,371
Net assets released from restrictions	1,642,356	(1,642,356)	-
Total Revenue and Support	6,412,064	(366,321)	6,045,743
Expenses			
Legal services	6,308,696	-	6,308,696
Management and general	266,098	-	266,098
Fundraising	295,701	-	295,701
Total Expenses	6,870,495	-	6,870,495
Changes in net assets	(458,431)	(366,321)	(824,752)
Net assets, beginning of year	700,278	3,622,842	4,323,120
Net Assets, End of Year	\$ 241,847	\$ 3,256,521	\$ 3,498,368

The accompanying notes are an integral part of this financial statement.

RISING FOR JUSTICE, INC.

**Statement of Functional Expenses
For the Year Ended December 31, 2024, with Comparative Totals for 2023**

	2024				2023 Totals
	Legal Services	Management and General	Fundraising	Total	
Salaries and related expenses	\$ 1,839,597	\$ 76,775	\$ 114,590	\$ 2,030,962	\$ 2,472,729
Occupancy	408,155	40,607	26,960	475,721	467,942
Consultants	320,804	72,746	18,105	411,655	327,803
Subgrants awarded	299,479	-	-	299,479	270,002
Professional fees	85,952	9,434	9,434	104,820	161,479
Technology	59,138	9,376	3,606	72,120	75,378
Insurance	37,518	8,337	463	46,318	53,275
Training and conferences	3,652	6,492	-	10,144	22,124
Copiers	21,957	2,440	2,711	27,108	25,995
Telephone	20,622	2,546	2,291	25,459	22,977
Dues and subscriptions	8,448	22,125	9,655	40,228	26,448
In-house meetings and event	5,816	4,955	-	10,771	8,857
Office supplies	9,861	1,849	621	12,331	10,840
Travel	-	10,844	-	10,844	2,850
Depreciation	-	450	-	450	449
Miscellaneous	16,341	1,336	1,174	18,851	43,999
Nonfinancial contributions - services	2,455,052	-	-	2,455,052	2,877,348
Total Expenses	\$ 5,592,391	\$ 270,312	\$ 189,610	\$ 6,052,313	\$ 6,870,495

The accompanying notes are an integral part of this financial statement.

RISING FOR JUSTICE, INC.

**Statement of Functional Expenses
For the Year Ended December 31, 2023**

	<u>Legal Services</u>	<u>Management and General</u>	<u>Fundraising</u>	<u>Totals</u>
Salaries and related expenses	\$ 2,087,089	\$ 164,279	\$ 221,361	\$ 2,472,729
Occupancy	369,223	59,644	39,075	467,942
Consultants	315,972	6,694	5,137	327,803
Subgrants awarded	270,002	-	-	270,002
Professional fees	161,479	-	-	161,479
Technology	65,213	4,870	5,295	75,378
Insurance	51,027	1,043	1,205	53,275
Training and conferences	19,815	629	1,680	22,124
Copiers	21,523	2,143	2,329	25,995
Telephone	19,029	1,898	2,050	22,977
Dues and subscriptions	7,748	13,559	5,141	26,448
Client Support Fund	23,727	-	-	23,727
In-house meetings and event	3,994	4,329	534	8,857
Office supplies	4,854	1,283	605	6,742
Printing	608	21	3,469	4,098
Travel	-	2,765	85	2,850
Investigation and litigation support	725	-	-	725
Equipment rental	1,040	19	125	1,184
Postage	368	221	2,866	3,455
Depreciation	-	449	-	449
Miscellaneous	7,912	2,252	4,744	14,908
Nonfinancial contributions - services	2,877,348	-	-	2,877,348
Total Expenses	<u>\$ 6,308,696</u>	<u>\$ 266,098</u>	<u>\$ 295,701</u>	<u>\$ 6,870,495</u>

The accompanying notes are an integral part of this financial statement.

RIISING FOR JUSTICE, INC.

Statements of Cash Flows December 31, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Cash Flows from Operating Activities		
Changes in net assets	\$ (1,789,330)	\$ (824,752)
Adjustments to reconcile changes in net assets to net cash from operating activities:		
Depreciation	449	448
Unrealized/realized gains, net	(76,702)	(129,735)
Investment income	(59,239)	(30,522)
Lease remeasurement or Non cash of lease transaction	18,742	-
Right of use asset amortization	15,030	-
Lease remeasurement	-	49,190
Effects from changes in non-cash operating assets and liabilities:		
Contributions and grants receivable	1,397,637	1,039,015
Prepaid expenses and other assets	43,349	17,727
Accounts payable and accrued expenses	61,285	(22,933)
Deferred revenue	(166,400)	51,400
Net Cash Flows from Operating Activities	<u>(555,179)</u>	<u>149,838</u>
Cash Flows from Investing Activities		
Proceeds from sale of investments	1,659,456	28,432
Purchases of investments	(1,112,823)	-
Net Cash Flows from Investing Activities	<u>546,633</u>	<u>28,432</u>
Cash Flows from Financing Activities		
Lease payment	(15,030)	(22,603)
Net change in cash and cash equivalents	(23,576)	155,667
Cash and cash equivalents, beginning of year	878,401	722,734
Cash and Cash Equivalents, End of Year	<u>\$ 854,825</u>	<u>\$ 878,401</u>
Supplemental Cash Flow Disclosure		
Cash paid for interest	<u>\$ 71</u>	<u>\$ 350</u>

RISING FOR JUSTICE, INC.

Notes to the Financial Statements December 31, 2024 and 2023

1. BACKGROUND OF THE ORGANIZATION

Rising for Justice, Inc. (the Organization) provides legal representation, assistance, counseling, and social work services, to those who cannot afford legal counsel, while providing supervised clinical experience for law students and social work graduate students. The Organization was incorporated as a not-for-profit organization in 1980, under the laws of the District of Columbia. On March 19, 2019, the Organization changed its name from District of Columbia Law Students in Court Program, Inc. to Rising for Justice, Inc.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The accompanying financial statements of the Organization are presented on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (GAAP).

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities as of the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates and assumptions.

Cash and Cash Equivalents

The Organization considers all highly liquid investments with an original maturity of three months or less to be cash equivalents. As of December 31, 2024 and 2023, cash and cash equivalents consist of money market funds.

Fair Value Measurements

Accounting principles generally accepted in the United States of America establish a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements).

RISING FOR JUSTICE, INC.

Notes to the Financial Statements December 31, 2024 and 2023

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Fair Value Measurements (continued)

Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the entity has the ability to access.

Level 2 Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability; and
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The assets or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Financial instruments consist of investments, receivables, and payables. The carrying value of the Organization's financial instruments in the accompanying statements of financial position approximated their estimated fair values as of December 31, 2024 and 2023. Fair values are estimated based on current market rates, prices, or current liquidation value.

Contributions and Grants Receivable

Contributions and grants receivables represent unconditional promises to give from various contributors including individuals, corporations and foundations. Receivables are recorded and valued at management's estimate of the net realizable value. Estimated losses are based on specific identification of uncollectible accounts and the Organization's historical collection experience and economic conditions. Management believes all receivables as of December 31, 2024 and 2023, were fully collectible, and thus no allowance for doubtful accounts was required.

RISING FOR JUSTICE, INC.

Notes to the Financial Statements December 31, 2024 and 2023

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Furniture and Fixtures, Net

Equipment purchases in excess of \$2,500 with an estimated useful life of more than one year are capitalized at cost and depreciated over the assets' estimated useful lives using the straight-line method. Expenditures for major repairs and improvements are capitalized, and expenditures for minor repairs and maintenance are expensed as incurred. Gifts of long-lived assets are recorded at their value when donated.

Right-of-use Assets and Lease Liability

The Organization records the right-of-use assets related to its office lease where it conducts its operations, as well as the leases for two copiers. The right-of-use asset is amortized over the lease term. The lease liability represents the Organization's future commitments under its office lease. Costs related to maintenance and other janitorial services are expensed as incurred.

The lease liability represents the Organization's future commitments for its office lease and copiers. The term of a lease is assessed as the non-cancellable period of the lease, plus any extension options that the Organization is reasonably certain to exercise. The lease liabilities were discounted using the Treasury's risk-free estimated borrowing rates of 1.63% and 1.26% at the measurement date for the office and copier leases, respectively.

Net Assets

Net assets without donor restrictions are assets and contributions that are not restricted by donors or for which restrictions have expired.

Net assets with donor restrictions are those whose use by the Organization has been restricted by donors, primarily for a specific time period or purpose. When a donor restriction is met, net assets with donor restrictions are reclassified to net assets without donor restrictions. If a donor restriction is met in the same reporting period in which the contribution is received, the contribution (to the extent that the restrictions have been met) is reported as net assets without donor restrictions.

Support and Revenue

The Organization recognizes grants and contributions upon receipt of an unconditional promise to give. Conditional promises to give, with a measurable performance or other barrier and a right of return, are not recognized until the conditions on which they depend have been met.

Grants and contributions received are recorded as without donor restrictions or with donor restrictions, depending on the existence and/or nature of any donor-imposed restrictions. Gifts of cash and other assets are reported as restricted support if received with donor stipulations that limit their use.

RISING FOR JUSTICE, INC.

Notes to the Financial Statements December 31, 2024 and 2023

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Support and Revenue (continued)

When a donor restriction expires, that is, when some stipulated time restriction ends or purpose of the restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities and changes in net assets as net assets released from restrictions.

University fees are recognized as earned income when the related activities are performed. Revenue is measured based on the consideration specified in the applicable agreements and is recognized as the Organization satisfies its performance obligations to deliver the promised services. Revenue is measured based on the consideration specified in the contracts and is recognized as the Organization satisfies its obligations to deliver the promised services

Investment gains/losses include both realized and unrealized gains and losses. Realized gains and losses are calculated based on the difference between the cost of the investments and the proceeds received from the sale of the respective investments. Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on an accrual basis. Dividends are recorded on the ex-dividend date. Investment income is classified as with and without donor restrictions, based on the purpose of the underlying investments.

Non-Financial Contributions - Services

The Organization recognizes contributed services if the services meet any of the following criteria: a) they create or enhance non-financial assets; or b) they require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation. The Organization's mission is continued through contributions of time by attorneys and other professionals. These are recognized as contributed revenue in the accompanying statements of activities and changes in net assets.

Functional Allocation of Expenses

The cost of providing various programs and other activities has been summarized on a functional basis in the accompanying statements of activities and changes in net assets and functional expenses. Accordingly, certain costs have been allocated to the program and to supporting services that benefit from them. Management and general expenses include those not directly identified or allocated to a specific function but provide for the overall support and direction of the organization. Shared expenses are allocated based on estimated time and effort.

RIISING FOR JUSTICE, INC.

Notes to the Financial Statements December 31, 2024 and 2023

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Income Taxes

The Organization is exempt from income taxes, other than net unrelated business income, under Section 501(c)(3) of the Internal Revenue Code and is recognized as such by the Internal Revenue Service.

Accounting principles generally accepted in the United States of America provide consistent guidance for the accounting for uncertainty in income taxes recognized in an entity's financial statements and prescribe a threshold of "more likely than not" for recognition of tax positions taken or expected to be taken in a tax return.

The Organization performed an evaluation of uncertain tax positions for the years ended December 31, 2024 and 2023, and determined that there were no matters that would require recognition in the financial statements or which may have any effect on its tax-exempt status. As of December 31, 2024, the statute of limitations for fiscal years 2022 through 2024 remains open with the U.S. federal jurisdiction or the various states and local jurisdictions in which the Organization files tax returns. It is the Organization's policy to recognize interest and/or penalties related to uncertain tax positions, if any, in income tax expense.

Liquidity and Availability of Resources

The following reflects the Organization's financial assets as of December 31, 2024 and 2023, reduced by amounts not available for general use within one year because of donor-imposed restrictions.

	<u>2024</u>	<u>2023</u>
Cash and cash equivalents	\$ 854,825	\$ 878,401
Investments	926,469	1,337,160
Contributions and grants receivable	219,404	1,617,041
Financial assets, at year-end	<u>2,000,698</u>	<u>3,832,602</u>
Less those assets unavailable for general expenditures within one year, due to:		
Net assets with donor restrictions	<u>1,312,438</u>	<u>3,256,521</u>
Financial assets available to meet cash needs for general expenses within one year	<u>\$ 688,260</u>	<u>\$ 576,081</u>

The Organization manages its liquidity following two guiding principles: operating within a prudent range of financial soundness and stability, and maintaining adequate liquid assets to fund near-term operating needs.

RIISING FOR JUSTICE, INC.

Notes to the Financial Statements December 31, 2024 and 2023

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Subsequent Events

The Organization evaluated the accompanying financial statements for subsequent events and transactions through October 22, 2025, the date these financial statements were available for issue. Management has determined that no material subsequent events have occurred that would affect the information presented in the accompanying financial statements or require additional disclosure.

3. INVESTMENTS

The following describes the valuation methodologies used for investments measured at fair value. There were no changes in the methodologies used as of December 31, 2024 and 2023.

Common Stock and Mutual funds: Valued at the closing price reported on the active market on which the individual securities are traded.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Organization believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following table sets forth by level, the fair value hierarchy of the Organization's investments at fair value as of December 31, 2024 and 2023:

	December 31, 2024			
	Level 1	Level 2	Level 3	Total
Common stock	\$ 37,938	\$ -	\$ -	\$ 37,938
Mutual funds:				
Equity funds	476,912	-	-	476,912
International bond funds	124,320	-	-	124,320
U.S. bond funds	106,668	-	-	106,668
Diversified emerging markets	180,631	-	-	180,631
Total	<u>\$ 926,469</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 926,469</u>
December 31, 2023				
	Level 1	Level 2	Level 3	Total
Common stock	\$ 33,784	\$ -	\$ -	\$ 33,784
Mutual funds:				
Equity funds	599,861	-	-	599,861
International bond funds	112,060	-	-	112,060
U.S. bond funds	591,455	-	-	591,455
Total	<u>\$ 1,337,160</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,337,160</u>

RISING FOR JUSTICE, INC.

Notes to the Financial Statements December 31, 2024 and 2023

3. INVESTMENTS (continued)

For the years ended December 31, 2024 and 2023, investment income consisted of the following:

	<u>2024</u>	<u>2023</u>
Net unrealized/realized gain	\$ 76,702	\$ 129,735
Interest and dividend income, net	<u>58,141</u>	<u>30,522</u>
Total investment income, net	<u>\$ 134,843</u>	<u>\$ 160,257</u>

4. FURNITURES AND FIXTURES NET

Furniture and fixtures as of December 31, 2024 and 2023, consisted of the following:

	<u>2024</u>	<u>2023</u>	<u>Useful Life</u>
Furniture and fixtures	\$ 3,141	\$ 3,141	3-5 years
Less: accumulated depreciation	<u>2,286</u>	<u>1,836</u>	
Furniture and Fixtures, Net	<u>\$ 855</u>	<u>\$ 1,305</u>	

Depreciation expense was \$450 for each of the years ended December 31, 2024 and 2023.

5. NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions as of December 31, 2024 and 2023, were available for the following purposes:

	<u>2024</u>	<u>2023</u>
Endowment: disputes for low income Washington residents	\$ 940,620	\$ 1,286,525
Civil legal counsel project program	-	723,576
Access to justice - civil protection order	-	79,497
Expungent clinic	-	139,796
Access to justice - stabilizing	-	306,457
Eviction diversion	-	720,670
Children, youth, and families	<u>371,818</u>	<u>-</u>
Total	<u>\$ 1,312,438</u>	<u>\$ 3,256,521</u>

RISING FOR JUSTICE, INC.

Notes to the Financial Statements December 31, 2024 and 2023

6. NON-FINANCIAL CONTRIBUTIONS

Donated and other legal services that would have been purchased were valued at their estimated fair market value per hour for the years ended December 31, 2024 and 2023, respectively. The Organization's law students are granted a temporary bar number to practice law in DC's Superior Court and since they are not fully licensed practitioners, they do not command the higher rates that a licensed attorney would receive. Services donated to the Organization for the years ended December 31, 2024 and 2023, were \$2,455,052 and \$2,877,348, respectively, and are reflected as nonfinancial contributions and legal services expenses in the accompanying statements of activities and changes in net assets and functional expenses.

7. FRIEDMAN FUND

Interpretation of Relevant Law

The Organization classifies as net assets with donor restrictions (a) the original value of gifts donated to the temporary endowment, and (b) the original value of subsequent gifts to the temporary endowment. In accordance with the Uniform Prudent Management of Institutional Funds Act (UPMIFA), the Organization considers the following factors in determining to appropriate or accumulate board-restricted endowment funds:

- a. Duration and preservation of the fund;
- b. Purposes of the Organization and the board-restricted fund;
- c. General economic conditions;
- d. Possible effects of inflation and deflation;
- e. Expected total return from income and the appreciation of investments; and
- f. Investment policies of the Organization.

Return Objective and Risk Parameters

The Organization has adopted investment and spending policies for endowment assets that aim to provide a predictable stream of funding to programs supported by its endowment while maintaining the purchasing power of those assets. Under this policy, as approved by the Board of Directors, the endowment assets are invested to produce returns that exceed those of the S&P 500, Russell 2000, and Lehman Corporate/Government indices, while assuming a moderate level of risk. The Organization expects its endowment funds, over time, to provide an average annual rate of return of approximately 4%. Actual returns in any given year may vary from this amount.

Strategies Employed for Achieving Objectives

To satisfy its long-term rate-of-return objectives, the Organization relies on a total return strategy in which investment returns are achieved through both capital appreciation (realized and unrealized) and current yield (interest and dividends). The Organization targets a diversified asset allocation.

RISING FOR JUSTICE, INC.

Notes to the Financial Statements December 31, 2024 and 2023

7. FRIEDMAN FUND (continued)

Spending Policy

The Organization initially expected to adjust the withdrawal amount by up to 5% annually. The expectation described herein is not binding on the Organization and may change depending on the Organization's spending needs.

If the Organization needs funds for infrastructure or an emergency, at a time when the spending policy would not otherwise allow additional spending, the Organization may nevertheless choose to make such expenditures. The Organization withdrew \$400,000 during the year ended December 31, 2024. There were no funds withdrawn during the year ended December 31, 2023.

Funds with Deficiencies

As of December 31, 2024 and 2023, no deficiencies were reported in net assets with donor restrictions. Additionally, the Organization's endowment fund is not required to be maintained in perpetuity.

Changes in Endowment Net Assets

For the years ended December 31, 2024 and 2023, the changes in endowment net assets were as follows:

	<u>2024</u>	<u>2023</u>
	Donor Restrictions Available for Apprppriation	Donor Restrictions Available for Apprppriation
Endowment net assets, beginning of the year	\$ 1,286,525	\$ 1,256,910
Appropriation	(400,000)	-
Net investment return	54,095	29,615
Endowment net assets, end of year	<u>\$ 940,620</u>	<u>\$ 1,286,525</u>

RISING FOR JUSTICE, INC.

Notes to the Financial Statements December 31, 2024 and 2023

8. LEASE COMMITMENTS

Operating Lease

On April 9, 2019, the Organization entered into a lease agreement with the District of Columbia Bar Association which expires May, 2031. Rent is paid monthly based on square footage and usage, which changes each year according to the agreement. As of December 31, 2024 and 2023, the lease payable was \$2,145,544 and \$2,429,771, respectively. The rent expense associated with the lease was \$475,721 and \$467,942, for the years ended December 31, 2024 and 2023, respectively.

Future minimum lease payments as of December 31, 2024 required under the above operating leases are as follows:

<u>Years Ending December 31,</u>	<u>Amount</u>
2025	\$ 329,747
2026	338,004
2027	346,457
2028	355,089
Thereafter	894,980
Total	<u>2,264,277</u>
Less: discount for present value	118,734
	<u><u>\$ 2,145,544</u></u>

Financing Leases

The Organization entered into a five-year non-cancelable lease and maintenance agreement for two copiers, with monthly payments ranging from \$200 to \$1,712, which expired August 15, 2024. The organization moved to a month-to-month copier lease once the original lease term expired. Interest expense under these leases was \$71, and \$350, for the years ended December 31, 2024 and 2023, respectively.

9. CONCENTRATION OF RISK

The Organization received \$800,000 and \$2,494,285 approximately 19% and 41% respectively, of its total revenue from the District of Columbia Bar Foundation (DCBF) for the years ended December 31, 2024 and 2023, respectively. A significant reduction in the level of this support, if it were to occur, may have a significant effect on the Organization's programs and activities. There was no receivable related to the DCBF as of December 31, 2024. The related receivables as of December 31, 2023 were \$1,246,420.

RISING FOR JUSTICE, INC.

**Notes to the Financial Statements
December 31, 2024 and 2023**

9. CONCENTRATION OF RISK (continued)

The Organization's fundings are subject to the final determination of allowability by DCBF. Until such audits are completed and a final settlement is reached, there is a contingency to refund any amount received in excess of allowable costs. Management is of the opinion that no material liability will result from such audits.

RISING FOR JUSTICE, INC.

**Supplementary Report, Grants Compliance – District of Columbia Awards
With Reports of Independent Public Accountants**

For the Year Ended December 31, 2024 and 2023

RISING FOR JUSTICE, INC.

**Supplementary Report, Grants Compliance – District of Columbia Awards
With Reports of Independent Public Accountants**

DECEMBER 31, 2024 AND 2023

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REPORT OF INDEPENDENT PUBLIC ACCOUNTANTS ON THE AUDIT OF THE FINANCIAL STATEMENTS

To the Board of Directors
Rising for Justice, Inc.

Opinion

We have audited the statements of financial position of Rising for Justice, Inc. (the Organization), as of December 31, 2024, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as of December 31, 2024, and the change in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal controls. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue for one year after the date the financial statements are available to be issued.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal controls-related matters that we identified during the audit.

Supplementary Information

The audit of the Schedule of Expenditures of District of Columbia Award as of December 31, 2024 was performed to satisfy the audit requirements imposed by (a) the terms of the grant agreement provided by the Government of the District of Columbia Executive Office of the Mayor Office of Victim Services and Justice Grants (OVSJG) and (b) the OSVJG's Grant Management Policies and Procedures, which require a single audit in accordance with the provisions of the Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)* and is not a required part of the financial statements.



Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of District of Columbia Awards is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 22, 2025 on our consideration of the Organization's internal controls over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal controls over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal controls over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal controls over financial reporting and compliance.

Washington, D.C.
October 22, 2025

A handwritten signature in black ink that reads "SB + Company, LLC". The signature is written in a cursive, flowing style.



**REPORT OF INDEPENDENT PUBLIC ACCOUNTANTS ON INTERNAL CONTROLS
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

To the Board of Directors of
Rising for Justice, Inc.

Report on the Financial Statements

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of Rising for Justice, Inc. (the Organization), which comprise the statements of financial position as of December 31, 2024, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements and have issued our report thereon dated October 22, 2025.

Internal Controls over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Organization's internal controls over financial reporting (internal controls) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal controls. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal controls.

A deficiency in internal controls exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal controls, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal controls that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal controls was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal controls that might be material weaknesses or significant deficiencies. Given these limitations, during our audit, we did not identify any deficiencies in internal controls that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Organization's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal controls and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal controls or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal controls and compliance. Accordingly, this communication is not suitable for any other purpose.

Washington, D.C.
October 22, 2025

SB + Company, LLC



**REPORT OF INDEPENDENT PUBLIC ACCOUNTANTS ON COMPLIANCE FOR
THE MAJOR DISTRICT OF COLUMBIA PROGRAM AND REPORT ON
INTERNAL CONTROLS OVER COMPLIANCE; AND REPORT ON THE
SCHEDULE OF EXPENDITURES OF DISTRICT OF COLUMBIA AWARDS
REQUIRED BY THE DISTRICT OF COLUMBIA**

To the Board of Directors of
Rising for Justice, Inc.

Opinion on the District of Columbia Program

We have audited Rising for Justice, Inc.'s (the Organization) compliance with the types of compliance requirements identified as subject to audit in the Office of Management and Budget (OMB) *Compliance Supplement* and the District of Columbia award that could have a direct and material effect on each of the Organization's major District of Columbia Award program for the year ended December 31, 2024. The Organization's major District of Columbia program is identified in the summary of the Independent Public Accountants' results section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, the Organization complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on District of Columbia Award program for the year ended December 31, 2024.

Basis for Opinion on the District of Columbia Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the *Auditor's Responsibilities for the Audit of Compliance* section of our report.

We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major District of Columbia program. Our audit does not provide a legal determination of the Organization's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal controls over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the Organization's District of Columbia Awards program.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Organization's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Organization's compliance with the requirements of each major District of Columbia Awards program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Organization's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Organization's internal controls over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal controls over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal controls over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal controls over compliance that we identified during the audit.

Report on Internal Controls Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified. Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Washington, D.C.
October 22, 2025



RISING FOR JUSTICE, INC.

**Schedule of Expenditures of District of Columbia Awards
For the Year Ended December 31, 2024**

<u>District of Columbia Agency Program Title</u>	<u>Grant Award Identification Number</u>	<u>District of Columbia Expenditures</u>	<u>Expenditures to Subrecipients</u>
Office of Victim Services & Justice Grants			
Civil Legal Counsel Projects Program (CLCPP)	23-CLCPP-2022-1336	\$ 1,523,576	\$ -
Eviction Diversion	24-ATJ-2023-1584	720,670	299,479
Stabilizing Communities	24-ATJ-2023-1585	306,457	-
Expungement	24-ATJ-2023-1585	139,797	-
Civil Protection Order Project (CPOP)	24-ATJ-2023-1578	79,497	-
		<u>\$ 2,769,997</u>	<u>\$ 299,479</u>

The accompanying notes are an integral part of this schedule.

RIISING FOR JUSTICE, INC.

Notes to the Schedule of Expenditures of District of Columbia Awards December 31, 2024

1. BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of District of Columbia Awards (SEDA) includes the District of Columbia award activity of The Rising of Justice, Inc. (the Organization).

The audit of the Organization as of December 31, 2024 was performed to satisfy the audit requirements imposed by (a) the terms of the grant agreement provided by the Government of the District of Columbia Executive Office of the Mayor Office of Victim Services and Justice Grants (OVJG) and (b) the OSVJG's Grant Management Policies and Procedures, which require a single audit in accordance with the provisions of the Office of the Management and Budget *Title 2 U.S. Code of Federal Regulations Part 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), because the Organization expensed \$750,000 or more in District of Columbia Awards funds during the year ended December 31, 2024.

Therefore, the information in the SEDA is presented in accordance with the requirements of Uniform Guidance. Because the schedule presents only a selected portion of the operations of the Organization, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Organization. For our Single Audit testing, we tested the SEDA programs to ensure coverage of at least 40% of Federally granted funds. Actual coverage is 100% of total cash and non-cash award program expenditures.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the SEDA are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Therefore, some amounts presented in the SEDA may differ from amounts presented in the basic financial statements, which have been presented in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP). The Organization has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

RIISING FOR JUSTICE, INC.

**Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2024**

Section I - Summary of Independent Public Accountants' Results

Financial Statements

Type of independent public accountants' report issued	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified?	No
Noncompliance material to the financial statements?	None reported

District of Columbia Awards

Type of independent public accountants report issued	Unmodified
Internal control over major program:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified?	No
Any audit findings disclosed that are required to be reported in accordance with Section 2 CFR 200.516(a) of the Uniform Guidance?	None reported

<u>Grant Award Number</u>	<u>Name of District of Columbia Program</u>		
23-CLCPP-2022-1336	Civil Legal Counsel Projects Program (CLCPP)	\$	1,523,576
24-ATJ-2023-1584	Eviction Diversion		720,670
24-ATJ-2023-1585	Stabilizing Communities		306,457
24-ATJ-2023-1585	Expungement		139,797
24-ATJ-2023-1578	Civil Protection Order Project (CPOP)		79,497
		\$	2,769,997
Threshold for distinguishing between Type A and B programs		\$	750,000
Did the Organization qualify as a low risk auditee?			No

RISING FOR JUSTICE, INC.

**Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2024**

Section II - Financial Statement Findings

None noted.

Section III – District of Columbia Award Findings

None noted.

RISING FOR JUSTICE, INC.

**Schedule of Prior Year Findings and Questioned Costs
For the Year Ended December 31, 2024**

Finding 2023–001

District of Columbia Awards - District of Columbia Bar Foundation

**Significant Deficiency and Noncompliance over Procurement and Suspension and
Debarment**

Repeat Finding: Yes

Condition:

During our testing and review of the Organization’s procurement policy, we were unable to obtain documentation to support the Organization’s basis for sole source contracts. Additionally, documentation was not available to support the inquiries around suspension and disbarment.

2023 Status:

No issue noted in 2024